

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

Case No. 1:12-mc-75

v.

HON. JANET T. NEFF

GARY L. VANARSDAL,

Respondent.

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**ORDER APPROVING REPORT AND RECOMMENDATION**

The Court has reviewed the Report and Recommendation filed October 25, 2012 by the United States Magistrate Judge in this action. The Report and Recommendation was duly served on the parties. No objections have been filed pursuant to 28 U.S.C. § 636(b)(1)(C).

**THEREFORE, IT IS ORDERED** that the Report and Recommendation of the Magistrate Judge (Dkt 12) is APPROVED and ADOPTED as the opinion of the Court.

An order compelling Respondent to comply with the IRS summons to issue.

Dated: November 13, 2012

/s/Janet T. Neff

JANET T. NEFF

UNITED STATES DISTRICT JUDGE